

FY 2007-08 BUDGET
SUMMARY OF REVENUES AND EXPENDITURES

Section Title: GENERAL FUND

Section/Index No: 672105

Sub-Object No. and Title	Adopted 2006-07	Requested FY 07-08	Difference	Percent Change
<i>REVENUES:</i>				
<u>TAXES</u>				
1000 Prop Taxes - CY Secured	\$3,160,000	\$4,181,000	\$1,021,000	32.31%
1020 Prop Taxes - CY Supplemental	160,000	160,000	0	0.00%
1040 Prop Taxes - CY Unsecured	170,000	170,000	0	0.00%
1266 Timber Yield Tax	4,000	4,000	0	0.00%
<i>Subtotal Taxes</i>	\$3,494,000	\$4,515,000	\$1,021,000	29.22%
<u>USE OF MONEY</u>				
1700 Interest on Pooled Cash	\$60,000	\$273,125	\$213,125	355.21%
<i>Subtotal Use of Money</i>	\$60,000	\$273,125	\$213,125	355.21%
<u>INTERGOVERNMENTAL REVENUE</u>				
2440 St - HOPTR	\$50,000	\$50,000	\$0	0.00%
2901 County	20,000	50,000	30,000	150.00%
<i>Subtotal Intergovernmental Revenue</i>	\$70,000	\$100,000	\$30,000	42.86%
<u>CHARGES FOR SERVICES</u>				
3144 Plan Check / Drainage Review	\$450,000	\$250,000	(\$200,000)	(44.44%)
3145 Plans / Specs	3,000	2,000	(1,000)	(33.33%)
<i>Subtotal Charges for Service</i>	\$453,000	\$252,000	(\$201,000)	(44.37%)
<u>MISCELLANEOUS REVENUE</u>				
4102 Donations and Reimbursements	\$210,000	\$100,000	(\$110,000)	(52.38%)
<i>Subtotal Other Financing Sources</i>	\$210,000	\$100,000	(\$110,000)	(52.38%)
TOTAL REVENUES	\$4,287,000	\$5,240,125	\$953,125	22.23%

SUMMARY OF REVENUES AND EXPENDITURES

Index No.: 672105

Sub-Object No. and Title	Adopted 2006-07	Requested FY 07-08	Difference	Percent Change
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EXPENDITURES:**SALARIES AND BENEFITS**

5100 Permanent Positions	\$15,599,534	\$16,580,479	\$980,945	6.29%
5110 Extra Help	689,121	500,219	(188,902)	(27.41%)
5120 Overtime	425,066	463,201	38,135	8.97%
5140 Premium Pay	22,054	22,655	601	2.73%
5150 Vacation Pay	51,782	53,527	1,745	3.37%
5160 Shift Differential	31,367	32,222	855	2.73%
5170 Standby Pay	0	0	0	N/A
5190 Agency / Extra Help	45,760	47,375	1,615	3.53%
5210 County Retirement	3,833,530	4,367,412	533,882	13.93%
5211 Unclaimable County Retire	0	0	0	N/A
5220 FICA	1,255,672	1,310,598	54,926	4.37%
5300 Health Insurance	2,644,134	2,797,349	153,215	5.79%
5301 Extra Help Health Insurance	0	0	0	N/A
5310 Disability	312,003	190,180	(121,823)	(39.05%)
5320 Dental Insurance	206,462	199,191	(7,271)	(3.52%)
5330 Life Insurance	17,722	19,790	2,068	11.67%
5340 Vision Insurance	43,513	42,109	(1,404)	(3.23%)
5350 Unemployment Insurance	20,674	12,006	(8,668)	(41.93%)
5400 Workers' Compensation	1,051,864	1,103,589	51,725	4.92%
5500 Other Benefits	2,171	2,151	(20)	(0.92%)
5900 Salary Savings	(1,500,000)	(2,780,000)	(1,280,000)	85.33%
5901 Final Budget Adjustment	(336)	0	336	(100.00%)
Subtotal Salaries & Benefits	\$24,752,093	\$24,964,053	\$211,960	0.86%

SERVICES AND SUPPLIES

6020 Clothing / Personal	\$75,000	\$68,000	(\$7,000)	(9.33%)
6040 Communications	125,000	125,000	0	0.00%
6080 Household Expense	1,000	600	(400)	(40.00%)
6103 Liability Insurance	58,888	132,500	73,612	125.00%
6110 Reimb of Employee Damage	500	500	0	0.00%
6140 Maintenance - Equipment	150,000	165,000	15,000	10.00%
6262 Lab Supplies	220,000	280,000	60,000	27.27%
6280 Memberships	40,000	40,000	0	0.00%
6400 Office Expense	65,000	65,000	0	0.00%
6410 Postage	20,000	17,000	(3,000)	(15.00%)
6415 Books / Periodicals	25,000	18,000	(7,000)	(28.00%)
6430 Printing Services	15,000	12,000	(3,000)	(20.00%)
6461 Supplies / Expenses	210,000	180,000	(30,000)	(14.29%)
6500 Professional/Special Services	0	4,700	4,700	N/A
6512 Testing / Analysis	1,000	0	(1,000)	(100.00%)
6514 Lab Services	1,000	0	(1,000)	(100.00%)
6516 Data Processing Services	20,000	23,000	3,000	15.00%
6521 County Services	304,513	344,091	39,578	13.00%
6522 District Services	968,480	0	(968,480)	(100.00%)
6523 District Operations	0	183,750	183,750	N/A

SUMMARY OF REVENUES AND EXPENDITURES

Index No.: 672105

Sub-Object No. and Title	Adopted 2006-07	Requested FY 07-08	Difference	Percent Change
<u>SERVICES AND SUPPLIES (Continued)</u>				
6570 Consultant Services	3,018,400	1,117,000	(1,901,400)	(62.99%)
6610 Legal Services	240,000	460,000	220,000	91.67%
6629 Fiscal Accounting Services	396,533	280,000	(116,533)	(29.39%)
6630 Audit / Accounting Services	75,000	70,000	(5,000)	(6.67%)
6651 Optometric Services	1,000	1,000	0	0.00%
6654 Medical Examinations	5,000	1,500	(3,500)	(70.00%)
6800 Public / Legal Notices	5,000	1,500	(3,500)	(70.00%)
6820 Rents and Leases - Equipment	45,000	47,000	2,000	4.44%
6821 Rents and Leases - D P Equip	20,000	20,000	0	0.00%
6840 Rents and Leases - Bldgs/Imp	3,967,911	2,612,914	(1,354,997)	(34.15%)
6880 Small Tools - Instruments	40,000	25,000	(15,000)	(37.50%)
6889 Software	130,000	135,000	5,000	3.85%
6890 Computer Hardware	100,000	100,000	0	0.00%
7022 Public Relations Expense	1,000	1,000	0	0.00%
7052 Out of State Use Tax	1,500	500	(1,000)	(66.67%)
7110 Prof Dev - Admin Mgt	40,900	37,000	(3,900)	(9.54%)
7111 Prof Dev - Confidential	2,900	2,900	0	0.00%
7112 Prof Dev - WCE	20,000	15,000	(5,000)	(25.00%)
7120 In-Service Training	65,000	95,000	30,000	46.15%
7130 Tuition / Textbook - Nontaxable	68,200	43,000	(25,200)	(36.95%)
7206 Equipment Usage Charge	250,000	185,000	(65,000)	(26.00%)
7217 State Permits / Fees	10,000	8,000	(2,000)	(20.00%)
7250 Reimbursable Projects	590,000	354,390	(235,610)	(39.93%)
7302 Travel Expense	75,000	80,000	5,000	6.67%
7303 Private Car Expense	25,000	26,000	1,000	4.00%
7400 County Data Processing	33,194	36,693	3,499	10.54%
<i>Subtotal Services and Supplies</i>	\$11,526,919	\$7,414,538	(\$4,112,381)	(35.68%)
<u>OTHER CHARGES</u>				
8010 Contribution Non-Co Govt	\$277,000	\$119,938	(\$157,062)	(56.70%)
<i>Subtotal Other Charges</i>	\$277,000	\$119,938	(\$157,062)	(56.70%)
<u>FIXED ASSETS</u>				
8560 Equipment	\$10,000	\$10,000	\$0	0.00%
8561 Office Equipment	30,000	30,000	0	0.00%
8562 Computer Equipment	50,000	100,000	50,000	100.00%
8571 Field Equipment	55,000	70,000	15,000	27.27%
<i>Subtotal Fixed Assets</i>	\$145,000	\$210,000	\$65,000	44.83%

SUMMARY OF REVENUES AND EXPENDITURES

Index No.: 672105

Sub-Object No. and Title	Adopted 2006-07	Requested FY 07-08	Difference	Percent Change
<u>OTHER FINANCING USES</u>				
8625 OT - W/in Special Dist - BOS	\$1,650,000	\$650,000	(\$1,000,000)	(60.61%)
8640 OT - Between Entities - BOS	0	0	0	N/A
<i>Subtotal Other Financing Uses</i>	\$1,650,000	\$650,000	(\$1,000,000)	(60.61%)
<u>REIMBURSEMENTS</u>				
8705 Reimbursements - Lab Services	(\$220,000)	(\$280,000)	(\$60,000)	27.27%
8709 Reimbursements - Interfund	(\$34,646,866)	(\$32,268,990)	\$2,377,876	(6.86%)
<i>Subtotal Reimbursements</i>	(\$34,866,866)	(\$32,548,990)	\$2,317,876	(6.65%)
<u>RESIDUAL EQUITY TRANSFER</u>				
8880 RET - Between Entities - BOS	\$0	\$0	\$0	N/A
<i>Subtotal Residual Equity Transfer</i>	\$0	\$0	\$0	N/A
<u>APPROPRIATIONS FOR CONT</u>				
9000 Appropriations for Contingencies	\$500,000	\$500,000	\$0	0.00%
<i>Subtotal Approp. for Contingencies</i>	\$500,000	\$500,000	\$0	0.00%
TOTAL EXPENDITURES	\$3,984,146	\$1,309,539	(\$2,674,607)	(67.13%)
GROSS EXPENDITURES				
<i>(Without Reimbursements)</i>				
TOTAL NET COST	(\$302,854)	(\$3,930,586)	(\$3,627,732)	1197.85%
<i>(Expenditures Minus Revenues)</i>				

FY 2007-08 BUDGET
CHARACTER JUSTIFICATION

Department - Division: Sonoma County Water Agency - Administration and General

Section Title: General Fund

Character Title: Taxes

Character No.: 672105-10

1000 Prop Taxes - CY Secured

The amount requested for property tax revenue is based on prior year actuals and current year estimates from the Auditor-Controller's office.

1020 Prop Taxes - CY Supplemental

The amount requested for property tax revenue is based on prior year actuals and current year estimates from the Auditor-Controller's office.

1040 Prop Taxes - CY Unsecured

The amount requested for property tax revenue is based on prior year actuals and current year estimates from the Auditor-Controller's office.

1266 Timber Yield Tax

Timber Yield taxes are calculated and collected by the State.

Character: Use of Money and Property

Character No.: 672105-17

1700 Interest on Pooled Cash

This account records interest on pooled cash held for the Agency by the County Treasurer's office. Estimated interest is projected based on cash on hand and current interest rate trends.

Estimated Average Cash Balance	\$5,750,000
Projected Interest Rate	4.75%
Projected/Planned Interest on Pooled Cash	\$273,125

Character: Intergovernmental Revenue

Character No.: 672105-20

2440 St - HOPTR

Home Owner Property Tax Relief revenues are received from the State as reimbursement for property tax revenues lost due to the Home Owners Exemption. The amount requested is based on prior year actuals and current year estimates from the Auditor-Controller's office.

2901 County

This item records revenue received as reimbursement for services provided to other county departments, cities and governmental agencies. Costs for services are charged to sub-object 7250, Reimbursable Projects. This sub object will fluctuate from year to year based on need.

FY 2007-08 BUDGET

CHARACTER JUSTIFICATION

Department - Division: Sonoma County Water Agency - Administration and General

Section Title: General Fund

Character: Charges for Services

Character No.: 672105-30

3144 Plan Check / Drainage Review

This item records service revenues received from plan checking and developmental reviews.

3145 Plans / Specs

This item records revenue which is generated from the sale of plans and specs for Agency projects that are put out to bid.

Character: Miscellaneous Revenue

Character No.: 672105-40

4102 Donations and Reimbursements

This item records the revenue from other entities share of costs for the Santa Rosa Plain Groundwater Study.

Character: Salaries and Employee Benefits

Character No.: 672105-50

5100 Permanent Positions

All Agency employees are budgeted in the Agency's General Fund. Hourly charges are then cost applied to the various enterprise and non-enterprise activities, reimbursing the General Fund.

Reconciliation of Permanent Positions

FTE

FY 06-07 Adopted Budget:

206.00

FY 06-07 Authorized Mid-Year Position changes

Add: 1 Assistant General Manager
 1 Water Agency Government Affairs Coordinator
 1 Water Agency Program Specialist
 1 Water Agency Engineer

4.00

Delete: 1 Engineering Tech I\

(1.00)

FY 07-08 Requested Position Changes

Add: 1 Water Agency Maintenance Worker II
 1 Technical Writing Specialis

1.00

1.00

Delete: 1 Water Agency Mechanic
 1 Storekeeper
 1 Senior Office Assistan
 1 Office Assistant II

(4.00)

FY 07-08 Requested Permanent Position:

207.00

FY 2007-08 BUDGET

CHARACTER JUSTIFICATION

Department - Division: Sonoma County Water Agency - Administration and General
Section Title: General Fund

Character: Salaries and Employee Benefits (continued) **Character No.:** 672105-50

5110 Extra Help

Extra Help is required to replace personnel who have resigned, are on long-term temporary unpaid leave, or to provide additional assistance for temporary projects. Extra Help is limited to filling extremely sensitive positions which are anticipated to be vacant for a period that would disrupt departmental operations. Normally it is limited to positions that are in an unpaid status.

<u>Job Class</u>	<u>Hours</u>	<u>FTE</u>	<u>Amount</u>
Programmer Analyst	1,044	0.50	\$34,282
Student Intern-UG	16,640	7.97	206,151
Water Agency Principal Engineer	1,044	0.50	49,210
Natural Resources Program Assistan	12,528	6.00	210,576
<i>Total</i>		14.97	\$500,219

5120 Overtime

<u>Job Class</u>	<u>Hours</u>	<u>FTE</u>	<u>Amount</u>
Senior Office Assistant	494	0.24	\$16,453
Technical Writing Specialist	209	0.10	11,628
Senior Environmental Specialist	1,144	0.50	65,194
Engineering Technician III	1,144	0.50	57,724
Water Agency Maintenance Worker III	2,180	1.00	84,582
Water Agency Plant Operator	2,188	1.00	113,810
Water Agency Mechanic	2,188	1.00	113,810
<i>Total</i>		4.34	\$463,201

5190 Agency / Extra Help

Agency Extra Help is required to replace personnel who have resigned, are on long-term temporary unpaid leave, or to provide additional assistance for temporary projects. Help is limited to extremely sensitive positions that are anticipated to be vacant for a period that would severely disrupt departmental operations. It is normally confined to positions that are in an unpaid status.

This account differs from 5110 Extra Help in that personnel are hired through a temporary services agency rather than through the County personnel system.

FY 2007-08 BUDGET
CHARACTER JUSTIFICATION

Department - Division: Sonoma County Water Agency - Administration and General

Section Title: General Fund

Character: Services and Supplies

Character No.: 672105-60

6020 Clothing/Personal PCAS No. Various Overhead, ie: 111, 114, 122
The Memorandum of Understanding requires the Agency to furnish uniforms and safety apparel as well as to provide laundry service for clothing.

6040 Communications PCAS No. Various
This item is requested to cover the Agency's communication costs for radio, telephone, and data line charges. The budget reflects current expenditure history which includes the addition of cellular phones for new staff members whose work requires travel around the many Agency facilities.

6080 Household Expense PCAS No. 108-1
This item is requested to provide funds for cleaning and household supplies.

6103 Liability Insurance PCAS No. 108-5
The amount requested for liability insurance in FY 07-08 is based on estimates from Risk Management which were provided as part of the County Administrator's budget instructions.

6110 Reimb of Employee Damage PCAS No. Various Overhead
Reimbursement of Employee Damage is to cover the cost of damage to personal items while performing assigned duties. Amount budgeted is at the same level as the prior fiscal year's adopted budget.

6140 Maintenance - Equipment PCAS No. 623, 927
This item records the cost of maintenance and repair of the Agency's data processing equipment and shop equipment.

6262 Lab Supplies PCAS No. 120-1
This item is requested to provide funds for lab supplies utilized at the Russian River lab to perform required lab tests for the various West County wastewater treatment plants. Costs are allocated to specific plants based on number and type of test performed. Reimbursements are recorded in sub-object 8705. In FY 2003 lab costs, which had previously been charged to overhead, began to be recorded under this item.

6280 Memberships PCAS No. 108-1, 111, 114, 122
This item is requested to provide funds for Agency memberships in various professional and technical organizations.

6400 Office Expense PCAS No. 108-1 and Various Overhead
This account records non-capitalized office expenses.

6410 Postage PCAS No. Various
This item is requested to cover the costs of the Agency's postage.

6415 Books/Periodicals PCAS No. 108-1, 111, 114, 122
This item records the cost of books, periodicals and other publications required by Agency staff to keep abreast of changes in laws, standards or technology as it pertains to Agency responsibilities or projects.

FY 2007-08 BUDGET

CHARACTER JUSTIFICATION

Department - Division: Sonoma County Water Agency - Administration and General

Section Title: General Fund

Character: Services and Supplies (continued)

Character No.: 672105-60

6430 Printing Services

PCAS No. Various

This item is requested to cover the costs of printing services, which are primarily furnished by the County Reprographics Department.

6461 Supplies/Expenses

PCAS No. Various Overhead

Supplies / Expenses covers the costs of operational supplies used by various divisions of the Agency. Additional funds for public outreach (\$25,000) are requested for FY 07-08.

6500 Professional/Special Services

PCAS No. 123-1

This item is requested for "Grant Locator Services".

6512 Testing/Analysis

PCAS No. 3230-1

This item records costs of quality control / quality assurance to comply with Environmental Laboratory Accreditation Program (ELAP) standards within the sanitation zones and districts.

6514 Lab Services

PCAS No. 120-1

No funds are budgeted for FY 07-08.

6516 Data Processing Services

PCAS No. 108-9

This request covers the costs of various data processing supplies and services.

6521 County Services

PCAS No. Various

County Services covers the costs of services provided by other county departments, as specified in agreements. The FY 07-08 budget assumes the following costs:

Clerk of the Board	108-13	\$176,245
County Administrator's Office	108-14	121,682
County Auditor-Controller	108-12	46,164
		<hr/>
		\$344,091

6522 District Services

This account is being replaced by Sub-object 6523.

6523 District Operations

This item is requested to provide funds for the charging of salaries and benefits for staff assigned to projects to be absorbed by the General Fund, including water education and public information. No overhead is applied to these costs. This account is being set-up to isolate salaries and benefits.

6570 Consultant Services

PCAS No. Various

This item covers the costs for services provided by outside consultants for Drainage Review, Legislative Advocacy, San Francisco Bay Watershed Restoration support, public outreach and other activities. Drainage Review had decreased due to slow down in construction. Revenue from Drainage review services is recorded under Sub-Object 3144.

FY 2007-08 BUDGET
CHARACTER JUSTIFICATION

Department - Division: Sonoma County Water Agency - Administration and General

Section Title: General Fund

Character: Services and Supplies (continued)

Character No.: 672105-60

6610 Legal Services

PCAS No. 108-8 and Various

This account reflects the estimated cost of legal services to be provided by County Counsel and outside legal counsel, as required, including \$135,000 for outside counsel for Endangered Species Act and sustainability related work. The requested appropriations for legal services are the same as last year due to the number of technical, legal and regulatory matters impacting Agency operations.

6629 Fiscal Accounting Service

PCAS No. 108-12

This item records the direct charge for services provided by the Fiscal Services Section of the County Auditor Controller's Office for staff costs attributed to Agency accounting. A decrease is anticipated for FY 07-08 due to charges being allocated to Sanitation Zones and Districts.

6630 Audit/Accounting Services

PCAS No. 108-12

Audit / Accounting Services covers the costs of the Agency's annual audit provided by outside certified public accounting services.

6651 Optometric Services

PCAS No. 108-1, 111, 114, 122

This item is requested to cover the costs of optometric services in providing safety glasses for various employees. No increase is requested.

6654 Medical Examinations

PCAS No. 108-1, 111, 114, 122

This item is requested to provide funds for medical exams for personnel required to have special drivers licenses or those exposed to hazardous materials. The budget allows for medical costs which may be incurred with the implementation of the Department of Transportation Drug and Alcohol regulations. Costs associated with first-aid, not charged to Workers Compensation costs, are also recorded in this account.

6800 Public/Legal Notices

PCAS No. Various

This item is requested to provide funds for publishing notices required by law.

6820 Rents/Leases - Equip

PCAS No. 108-7, 108-11

Rents and Leases - Equipment covers the costs of renting copiers, fax machines and other equipment as needed.

6821 Rents/Leases - DP Equip

PCAS No. 108-9

This item covers the costs of leasing computer equipment. No change is requested.

6840 Rents/Leases - Bldgs/Imp

This request covers the cost of principal and interest for financing the purchase of the new Administration building in the Airport Business Park. This item also includes the rental expense to cover the operation, maintenance and depreciation costs of the Agency's facilities, as recorded in the Facilities Fund.

Principal and Interest payments for the new Admin. Building

\$941,914

Other Rent Charges - Facilities Fund PCAS No. 108-20

1,671,000

Total \$2,612,914

FY 2007-08 BUDGET
CHARACTER JUSTIFICATION

Department - Division: Sonoma County Water Agency - Administration and General
Section Title: General Fund

Character: Services and Supplies (continued) **Character No.:** 672105-60

6880 Small Tools/Instruments

PCAS No. Various Overhead

This item is requested to provide funds for the purchase of office furniture, small tools, instruments and equipment that are individually under \$5,000.

Electrical Section
Miscellaneous

PCAS No. 111 \$5,000

Maint. and Mechanic Services
Miscellaneous

PCAS No. 111 5,000

Office Furniture

PCAS No. 3303

Desk Chairs
Replacement furniture
Miscellaneous

5,000
5,000
5,000

Total \$25,000

6889 Software

PCAS No. 108-9

This item provides funds for various productivity software packages to be used by different sections within the Agency. This item includes the cost of maintaining licensing agreements for the various packages utilized by the Agency.

6890 Computer Hardware

This item is requested to fund the purchase of anticipated hardware additions required for new staff members and replacement or worn out parts and equipment. It is expected that the component items in these requests will not meet the Fixed Asset threshold of \$5,000. No increase is requested for the next fiscal year.

7022 Public Relations Expense

PCAS No. 108-1

Public Relations Expense includes the costs of special meetings and luncheons sponsored by the Agency.

7052 Out of State Use Tax

PCAS No. Various

This item budgets the use tax anticipated to be collected by the State of California on purchases made from out-of-state vendors.

7110 Prof Dev - Admin Management

PCAS No. 108-1, 111, 114, 122, 123

This request is for Professional Development funds for administrative management personnel.

7111 Prof Dev - Confidential

PCAS No. 108-1, 123-2

This request is for Professional Development funds for confidential employees.

7112 Prof Develop - WCE

PCAS No. 111, 114

This request is for Professional Development funds for the Agency's engineers.

FY 2007-08 BUDGET
CHARACTER JUSTIFICATION

Department - Division: Sonoma County Water Agency - Administration and General

Section Title: General Fund

Character: Services and Supplies (continued)

Character No.: 672105-60

7120 Training-In-Service

PCAS No. Various Overhead

This line item is necessary to provide training to Agency employees to meet safety regulations, to keep abreast of changing industry standards, and to provide employees with the knowledge necessary to do their jobs.

7130 Tuition/Textbook

PCAS No. Various Overhead

Tuition / Textbook-Nontaxable is requested to cover the costs of employee development and tuition reimbursement program, as authorized by various labor agreements.

7206 Equipment Usage Charge

PCAS No. Various Overhead

This item records equipment usage charges from the Equipment Fund related to staff use of Agency vehicles.

7217 State Permits/Fees

PCAS No. Various

This item is requested to cover the cost of a number of fees being charged by the state for various inspection and environmental controls.

7250 Reimbursable Projects

PCAS No. Various

Reimbursable Projects is requested to cover the costs of services provided to other county departments, cities, and other governmental agencies. These costs are reimbursed by the using entity. This sub-object will fluctuate from year to year based on need. This request is to fund work for Development & Plan Review (PCAS No. 0588) and other projects that arise during the fiscal year. The decrease reflects recent actual history.

7302 Travel Expense

PCAS No. Various

This item is requested to cover the cost of travel expenses to meetings and seminars by Agency staff.

7303 Private Car Expense

PCAS No. Various

Private Car Expense is reimbursed to employees for the use of their private vehicles.

7400 County Data Processing

PCAS No. 108-9

This is the estimate given by the Data Processing Department for the costs associated with the Agency's access to the County's IBM computer system for payroll, purchasing, benefit assessments and sanitation master files.

Character: Other Charges

Character No.: 672105-75

8010 Contribution Non-Co Govt

This item is to fund development of the Environmental Discovery Center at Spring Lake Park (\$25,000), park operation and maintenance of Riverfront Park (\$94,938).

FY 2007-08 BUDGET
CHARACTER JUSTIFICATION

Department - Division: Sonoma County Water Agency - Administration and General

Section Title: General Fund

Character: Fixed Assets

Character No.: 672105-85

8560 Equipment

This item is to request funds for the purchase of equipment that may be identified during the fiscal year.

8561 Office Equipment

This item will provide for office equipment which may be required to meet operational needs arising during the fiscal year.

8562 Computer Equipment

The FY 07-08 request will fund the purchase of new or replacement equipment as required throughout the year.

8571 Field Equipment

This request will fund the purchase of miscellaneous equipment that may be required during the year.
An increase is anticipated for FY 07-08 for surveying equipment.

Character: Other Financing Uses

Character No.: 672105-86

8625 OT - W/in Special Dist - BOS

Recycled Water Fund \$650,000

Transfer of funds to the Recycled Water fund is required to finance staff and construction costs associated with Recycled Water projects.

Character: Reimbursements

Character No.: 672105-87

8705 Reimbursements - Lab Services

Reimbursements-Lab Services are used to recover labor and overhead charged to lab supplies.
see Sub-Object 6262.

8709 Reimbursements - Interfund

Reimbursements-Interfund are used to recover labor and overhead charged to the enterprise activity, the flood control zones, and the sanitation zones and districts.

FY 2007-08 BUDGET
CHARACTER JUSTIFICATION

Department - Division: Sonoma County Water Agency - Administration and General

Section Title: General Fund

Character: Residual Equity Transfer

Character No.: 672105-88

8880 RET - Between Entities - BOS

No funds are requested under this sub-object for FY 07-08

Character: Appropriations for Contingencies

Character No.: 672105-90

9000 Appropriations for Contingencies

An appropriation for contingency amount of \$500,000 is requested in FY 07-08 to provide for unexpected emergency purchases or revenue shortfalls.

FY 2007-08 BUDGET
REIMBURSEMENT (COST APPLIED) SUMMARY

Section:	Administration & General		Number:	672105 - 8709
	<u>Index</u>	<u>Description</u>	<u>Sub-Object</u>	<u>FY 07-08 Amount</u>
<u>Charges From:</u>	672105	Administration & General	Various	\$32,268,990
<u>Charges To:</u>	673202	Zone 1A Laguna Mark West	Various	4,028,954
	673301	Zone 2A Petaluma	Various	626,471
	673400	Zone 3A Valley of the Moon	Various	229,898
	673509	Zone 5A Lower Russian River	6180	166,676
	673707	Zone 8A South Coast	6180	78,548
	674614	Russian River Projects	Various	1,252,941
	674622	Recycled Water Fund	6522	626,471
	675108	Water Transmission	6522	10,243,850
	675405	Storage Facilities	Various	1,069,023
	675413	Pipeline Facilities	Various	0
	675421	Common Facilities	Various	3,276,040
	687103	Equipment Fund	6140	728,009
	687202	Facilities Fund	6180	166,676
	678102	Sea Ranch	6522	42,148
	678300	Sea Ranch Construction	Various	21,074
	680108	Penngrove	6522	51,727
	680306	Penngrove Construction	Various	21,074
	681106	Geyserville	6522	83,338
	681304	Geyserville Construction	Various	21,074
	682104	Airport-Larkfield-Wikiup	6522	624,555
	682302	Airport-Larkfield-Wikiup Construction	Various	507,690
	651109	Occidental CSD	6522	153,265
	651505	Occidental CSD Construction	Various	49,811
	652107	Russian River CSD	6522	1,245,278
	652305	Russian River CSD Construction	Various	546,007
	653105	Sonoma Valley CSD	6522	3,640,044
	653303	Sonoma Valley CSD Construction	Various	2,534,620
	654103	South Park CSD	6522	45,980
	654301	South Park CSD Construction	Various	187,750
<i>Total</i>				<u><u>\$32,268,990</u></u>

FY 2007-08 BUDGET
STATEMENT OF SPECIAL FUND ACTIVITY

Department: Sonoma County Water Agency - Administration and General
Section: General Fund
Index No.: 672105

DESCRIPTION OF FUND ACTIVITY	Actual FY 05-06	Estimated FY 06-07	Requested FY 07-08
Undesignated/Unreserved <u>BEGINNING</u> Fund Balance Available for Budgeting (See Detailed Components Below)	\$1,987,697	\$1,743,308	\$2,733,757
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	\$4,478,879	\$5,643,948	\$5,240,125
Expenditures - (Decrease) fund balance	(\$4,059,223)	(\$4,653,499)	(\$1,309,539)
Net Surplus or Deficit - Increase/(Decrease) to fund balance	\$419,656	\$990,449	\$3,930,586
Adjustments to Reserves/Encumbrances:			
Outstanding Encumbrances - (Decrease) fund balance	(663,497)	-	-
Post Audit Adjustment-Receivables	(547)	-	-
Net Adjustment - Increase/(Decrease) to Fund Balance	(\$664,044)	\$0	\$0
Undesignated/Unreserved <u>ENDING</u> Fund Balance Available for Budgeting	\$1,743,308	\$2,733,757	\$6,664,343
Total Increase/(Decrease) in Fund Balance for Fiscal Year (Difference between Beginning and Ending Balance)	(\$244,389)	\$990,449	\$3,930,586
<u>Fund Balance Components at Beginning of FY</u>	7/1/05	7/1/06	
Cash	\$2,785,222	\$3,250,161	
Due from Other Governments	-	-	
Other Receivable	148,320	66,702	
Inventory	-	-	
Accounts Payable	(484,304)	(448,517)	
Salaries & Benefits Payable	-	-	
Encumbrances	(386,541)	(1,050,038)	
FB Res for Inventory	-	-	
FB Res for Contingencies	(75,000)	(75,000)	
FB Res for Petty Cash	-	-	
Total Beginning Fund Balance	\$1,987,697	\$1,743,308	